UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In	re:	DEL	PHI	CO	RP(ORA	TION
Ca	ase	No.	05-5	594	9		
(R	ela	ted	Docl	ket l	No.	2871	1)

Court ID (Court Use Only)	
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COYNE OIL CORPORATION

NOTICE OF AMENDED TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives notice pursuant to Rule 3001 (e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

LIQUIDITY SOLUTIONS, INC. Name of Transferor DBA REVENUE MANAGEMENT Name of Transferee Court Record Address of Transferor Name and Address where notices and payments to transferee should be sent (Court Use Only) LIQUIDITY SOLUTIONS, INC DBA REVENUE MANAGEMENT ONE UNIVERSITY PLAZA SUITE 312 Last four Digits of Acct #: HACKENSACK, NJ 07601 Phone: Name and Current Address of Transferor (201) 968-0001 COYNE OIL CORPORATION 914 W PICKARD ST MT PLEASANT, MI 48858

Last Four Digits of Acct#:_

Court Claim # (if known):1993 Date Claim Filed: 2/14/2006 Amount \$1,488.03

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By:/s/Jeff Caress Transferee/Transferee's Agent Date: 9/20/2006

Penalty for making a false statement. Fine up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 & 3571

~~DEADLINE TO OBJECT TO TRANSFER~~

The transferor of claim named above is advised that this Notice of Transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date:	
	CLERK OF THE COURT

Jeff Caress	
Liquidity Solutions, Inc.	
201-968-0001 ext. 113	

TRANSFER NOTICE

COYNE OIL CORPORATION ("Assignor"), transfers and assigns unto REVENUE MANAGEMENT with an address at One University Plaza, Suite 312, Hackensack, New Jersey 07601, its successors and assigns ("Assignee"), pursuant to the terms of the ASSIGNMENT OF CLAIM AGREEMENT Re: DELPHI CORPORATION (the "Debtor"), between Assignor and Assignee, all of its right, title and interest in and to the Claim of Assignor in the aggregate amount of \$ 1848.48 (your claim amount) representing all claims against: DELPHI CORPORATION in the United States Bankruptcy Court, Southern District Of New York, administered as Case No. 05-55949, subject to the terms of the Assignment Agreement.

IN WITNESS WHEREOF, Assignor has signed below as of the _____ day of

COYNE OIL CORPORATION

(Signature)

David D. Coyne, President

(Print Name and Title)

DELPHI CORPORATION OYNE OIL CORPORATION